

STATE OF IOWA
2014
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2014

16209900100000

City Manager/Clerk
112 Second Avenue NE
Belmond, Iowa 50421-1111

CITY OF BELMOND, IOWA
DUE: December 1, 2014

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO
Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	966,801		966,801	966,629
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	966,801		966,801	966,629
Delinquent property taxes	0		0	0
TIF revenues	51,814		51,814	51,840
Other city taxes	266,372	0	266,372	258,558
Licenses and permits	4,605	0	4,605	3,910
Use of money and property	3,337	8,704	12,041	12,045
Intergovernmental	282,244	1,635,991	1,918,235	2,133,727
Charges for fees and service	43,412	1,338,664	1,382,076	1,351,575
Special assessments	0	0	0	0
Miscellaneous	214,901	18,499	233,400	235,252
Other financing sources	474,141	521,055	995,196	3,833,691
Total revenues and other sources	2,307,627	3,522,913	5,830,540	8,847,227
Expenditures and Other Financing Uses				
Public safety	423,019	0	423,019	453,179
Public works	290,362	0	290,362	310,933
Health and social services	1,639	0	1,639	6,139
Culture and recreation	321,630	0	321,630	329,829
Community and economic development	10,535	0	10,535	38,976
General government	228,222	0	228,222	241,623
Debt service	314,473	0	314,473	388,573
Capital projects	42,698	0	42,698	141,000
Total governmental activities expenditures	1,632,578	0	1,632,578	1,910,252
Business type activities	0	3,313,453	3,313,453	5,635,180
Total ALL expenditures	1,632,578	3,313,453	4,946,031	7,545,432
Other financing uses, including transfers out	461,790	4,000	465,790	1,076,911
Total ALL expenditures/And other financing uses	2,094,368	3,317,453	5,411,821	8,622,343
Excess revenues and other sources over (Under) Expenditures/And other financing uses	213,259	205,460	418,719	224,884
Beginning fund balance July 1, 2013	1,352,726	1,035,077	2,387,803	2,387,803
Ending fund balance June 30, 2014	1,565,985	1,240,537	2,806,522	2,612,687

Note - These balances do not include \$ **0** held in non-budgeted internal service funds; \$ **0** held in Pension Trust Funds; \$ **0** held in Private Purpose Trust funds and \$ **0** held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents
General obligation debt	\$ 2,020,000	Other long-term debt	\$ 0
Revenue debt	\$ 6,267,000	Short-term debt	\$ 5,500,000
TIF Revenue debt	\$ 16,239		
		General obligation debt limit	\$ 4,828,513

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Lee Ann Waltzing	→	641	444-3386	
Signature of Mayor or other City official (Name and Title)			Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF BELMOND			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	557,567	196,191		213,043	0	0	966,801			966,801	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	557,567	196,191		213,043	0	0	966,801		T01	966,801	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	557,567	196,191		213,043	0	0	966,801			966,801	6
7	TIF revenues			51,814				51,814		T01	51,814	7
	Other city taxes											
8	Utility tax replacement excise taxes	21,503	7,623	0	8,006	0	0	37,132		T15	37,132	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	13
14	Other local option taxes	17,887	211,353	0	0	0	0	229,240	0	T09	229,240	14
15	TOTAL OTHER CITY TAXES	39,390	218,976	0	8,006	0	0	266,372	0		266,372	15
16	Section B - LICENSES AND PERMITS	4,605	0	0	0	0	0	4,605	0	T29	4,605	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	896	1,064	11	0	196	0	2,167	1,544	U20	3,711	18
19	Rents and royalties	1,170	0	0	0	0	0	1,170	7,160	U40	8,330	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	2,066	1,064	11	0	196	0	3,337	8,704		12,041	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	7,020	2,329	0	0	0	0	9,349	1,203,605	B89	1,212,954	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	7,020	2,329	0	0	0	0	9,349	1,203,605		1,212,954	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF BELMOND			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
41	Section D - INTERGOVERNMENTAL - Continued											41	
42												42	
43	State shared revenues											43	
44	Road use taxes		237,253					237,253		C46	237,253	44	
45												45	
46												46	
47												47	
48	Other state grants and reimbursements											48	
49	State grants	5,875	0	0	0	0	0	5,875	432,386	C89	438,261	49	
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50	
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51	
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52	
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53	
54		0	0	0	0	0	0	0	0	C89	0	54	
55		0	0	0	0	0	0	0	0		0	55	
56		0	0	0	0	0	0	0	0		0	56	
57		0	0	0	0	0	0	0	0		0	57	
58		0	0	0	0	0	0	0	0		0	58	
59		0	0	0	0	0	0	0	0		0	59	
60	Total state	5,875	237,253	0	0	0	0	243,128	432,386		675,514	60	
61												61	
62	Local grants and reimbursements											62	
63	County contributions	0	0	0	0	0	0	0	0		0	63	
64	Library service	29,767	0	0	0	0	0	29,767	0	D89	29,767	64	
65	Township contributions		0	0	0	0	0	0	0	D89	0	65	
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66	
67		0	0	0	0	0	0	0	0	D89	0	67	
68		0	0	0	0	0	0	0	0		0	68	
69		0	0	0	0	0	0	0	0		0	69	
70	Total local grants and reimbursements	29,767	0	0	0	0	0	29,767	0		29,767	70	
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	42,662	239,582	0	0	0	0	282,244	1,635,991		1,918,235	71	
72	Section E - CHARGES FOR FEES AND SERVICE											72	
73	Water	0	0	0	0	0	0	0	808,968	A91	808,968	73	
74	Sewer	0	0	0	0	0	0	0	408,144	A8Ø	408,144	74	
75	Electric	0	0	0	0	0	0	0	0	A92	0	75	
76	Gas	0	0	0	0	0	0	0	0	A93	0	76	
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77	
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78	
79	Landfill/garbage	0	0	0	0	0	0	0	60,958	A81	60,958	79	
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80	

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF BELMOND			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	60,594	A80	60,594	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	640	0	0	0	0	0	640	0	A89	640	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	5,794	0	0	0	0	300	6,094	0	A03	6,094	98
99	Library charges	5,658	0	0	0	0	0	5,658	0	A89	5,658	99
100	Park, recreation, and cultural charges	30,520	0	0	0	0	0	30,520	0	A61	30,520	100
101	Animal control charges	500	0	0	0	0	0	500	0	A89	500	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	43,112	0	0	0	0	300	43,412	1,338,664		1,382,076	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	58,767	19,559	0	0	96,194	0	174,520	0	U99	174,520	108
109	Deposits and sales/fuel tax refunds	6,200	0	0	0	0	0	6,200	2,366	U99	8,566	109
110	Sale of property and merchandise	5,515	0	0	0	0	0	5,515	0	U11	5,515	110
111	Fines	13,330	0	0	0	0	0	13,330	0	U30	13,330	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114	Loan repayments	0	15,336	0	0	0	0	15,336	0		15,336	114
115	Testing fees	0	0	0	0	0	0	0	16,133		16,133	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	83,812	34,895	0	0	96,194	0	214,901	18,499		233,400	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF BELMOND			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	773,214	690,708	51,825	221,049	96,390	300	1,833,486	3,001,858		4,835,344	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	8,351	0	0	0	0	0	8,351	0	NR	8,351	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	0	0	0	521,055	NR	521,055	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	309,658	55,719		45,650	0	0	411,027	0		411,027	127
128	Internal TIF loans and transfers in	5,163	0	49,600	0	0	0	54,763	0		54,763	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	323,172	55,719	49,600	45,650	0	0	474,141	521,055		995,196	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,096,386	746,427	101,425	266,699	96,390	300	2,307,627	3,522,913		5,830,540	132
133												133
134	Beginning fund balance July 1, 2013	31,809	1,070,489	2,571	52,490	133,824	61,543	1,352,726	1,035,077		2,387,803	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,128,195	1,816,916	103,996	319,189	230,214	61,843	3,660,353	4,557,990		8,218,343	136
137												137
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014				CITY OF BELMOND		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	311,134	0	0	0	0	0	311,134		E62	311,134	2
3	Purchase of land and equipment	23,463	312	0	0	0	0	23,775		G62	23,775	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	56,661	0	0	0	0	0	56,661		E89	56,661	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	24,453	0	0	0	0	0	24,453		E24	24,453	13
14	Purchase of land and equipment	1,024	5,863	0	0	0	0	6,887		G24	6,887	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	9	0	0	0	0	0	9		E66	9	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	100	0	0	0	0	0	100		E32	100	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	416,844	6,175	0	0	0	0	423,019			423,019	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF BELMOND			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS												41
42	Roads, bridges, sidewalks — Current operation	4,258	159,324	0	0	0	0	163,582		E44	163,582	42	
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43	
44	Construction	5,888	0	0	0	0	0	5,888		F44	5,888	44	
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45	
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46	
47	Construction	0	0	0	0	0	0	0		F60	0	47	
48	Street lighting — Current operation	0	46,435	0	0	0	0	46,435		E44	46,435	48	
49	Traffic control safety — Current operation	0	3,791	0	0	0	0	3,791		E44	3,791	49	
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50	
51	Construction	0	0	0	0	0	0	0		F44	0	51	
52	Snow removal — Current operation	1,026	39,277	0	0	0	0	40,303		E44	40,303	52	
53	Purchase of land and equipment	9,658	0	0	0	0	0	9,658		G44	9,658	53	
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54	
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55	
56	Construction	0	0	0	0	0	0	0		F44	0	56	
57	Street cleaning — Current operation	0	2,368	0	0	0	0	2,368		E81	2,368	57	
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58	
59	Airport (if not an enterprise) — Current operation	3,501	0	0	0	0	0	3,501		E01	3,501	59	
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60	
61	Construction	0	0	0	0	0	0	0		F01	0	61	
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62	
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63	
64	Construction	0	0	0	0	0	0	0		F81	0	64	
65	Other public works — Current operation	14,836	0	0	0	0	0	14,836		E89	14,836	65	
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66	
67	Construction	0	0	0	0	0	0	0		F89	0	67	
68		0	0	0	0	0	0	0			0	68	
69		0	0	0	0	0	0	0			0	69	
70		0	0	0	0	0	0	0			0	70	
71		0	0	0	0	0	0	0			0	71	
72		0	0	0	0	0	0	0			0	72	
73		0	0	0	0	0	0	0			0	73	
74		0	0	0	0	0	0	0			0	74	
75		0	0	0	0	0	0	0			0	75	
76		0	0	0	0	0	0	0			0	76	
77		0	0	0	0	0	0	0			0	77	
78		0	0	0	0	0	0	0			0	78	
79		0	0	0	0	0	0	0			0	79	
80	TOTAL PUBLIC WORKS	39,167	251,195	0	0	0	0	290,362			290,362	80	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF BELMOND			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	1,639	0	0	0	0	0	1,639		E79	1,639	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	1,639	0	0	0	0	0	1,639			1,639	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF BELMOND			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
121	Section D — CULTURE AND RECREATION											121	
122	Library services — Current operation	117,090	0	0	0	0	0	117,090		E52	117,090	122	
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123	
124	Construction	0	0	0	0	0	0	0		F52	0	124	
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125	
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126	
127	Parks — Current operation	25,803	4,378	0	0	0	0	30,181		E61	30,181	127	
128	Purchase of land and equipment	30,868	0	0	0	0	0	30,868		G61	30,868	128	
129	Construction	0	0	0	0	0	0	0		F61	0	129	
130	Recreation — Current operation	62,130	0	0	0	0	0	62,130		E61	62,130	130	
131	Purchase of land and equipment	15,409	0	0	0	0	0	15,409		G61	15,409	131	
132	Construction	0	0	0	0	0	0	0		F61	0	132	
133	Cemetery — Current operation	13,926	0	0	0	0	0	13,926		E03	13,926	133	
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134	
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135	
136	Other culture and recreation	49,043	2,983	0	0	0	0	52,026		E61	52,026	136	
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137	
138	Construction	0	0	0	0	0	0	0		F61	0	138	
139	TOTAL CULTURE AND RECREATION	314,269	7,361	0	0	0	0	321,630			321,630	139	
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140	
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141	
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142	
143	Economic development — Current operation	7,755	0	0	0	0	0	7,755		E89	7,755	143	
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144	
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145	
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146	
147	Construction	0	0	0	0	0	0	0		F50	0	147	
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148	
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149	
150	Other community and economic development — Current operation	0	2,780	0	0	0	0	2,780		E89	2,780	150	
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151	
152	Construction	0	0	0	0	0	0	0		F89	0	152	
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153	
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	7,755	2,780	0	0	0	0	10,535			10,535	154	
155												155	
156												156	
157												157	
158												158	

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF BELMOND			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
159	Section F — GENERAL GOVERNMENT											159	
160	Mayor, council and city manager — Current operation	10,809	0	0	0	0	0	10,809		E29	10,809	160	
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161	
162	Clerk, Treasurer, financial administration — Current operation	78,291	0	0	0	0	0	78,291		E23	78,291	162	
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163	
164	Elections — Current operation	947	0	0	0	0	0	947		E89	947	164	
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165	
166	Legal services and city attorney — Current operation	7,580	0	0	0	0	0	7,580		E25	7,580	166	
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167	
168	City hall and general buildings — Current operation	11,996	0	0	0	0	0	11,996		E31	11,996	168	
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169	
170	Construction	0	0	0	0	0	0	0		F31	0	170	
171	Tort liability — Current operation	93,984	0	0	0	0	0	93,984		E89	93,984	171	
172	Other general government — Current operation	24,615	0	0	0	0	0	24,615		E89	24,615	172	
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173	
174		0	0	0	0	0	0	0			0	174	
175		0	0	0	0	0	0	0			0	175	
176	TOTAL GENERAL GOVERNMENT	228,222	0	0	0	0	0	228,222			228,222	176	
177	Section G — DEBT SERVICE	0	0	0	0	0	0	0			0	177	
178	Fire Truck	0	0	0	45,650	0	0	45,650			45,650	178	
179	Streets	0	0	0	219,923	0	0	219,923			219,923	179	
180	<i>Dumond Estates Bonds</i>	0	0	48,900	0	0	0	48,900			48,900	180	
181		0	0	0	0	0	0	0			0	181	
182	TOTAL DEBT SERVICE	0	0	48,900	265,573	0	0	314,473			314,473	182	
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183	
184	Sidewalk	0	0	0	0	35,857	0	35,857			35,857	184	
185	Pool	0	0	0	0	6,841	0	6,841			6,841	185	
186		0	0	0	0	0	0	0			0	186	
187	Subtotal Regular Capital Projects	0	0	0	0	42,698	0	42,698			42,698	187	
188	— TIF CAPITAL PROJECTS — Specify										0	188	
189		0	0	0	0	0	0	0			0	189	
190		0	0	0	0	0	0	0			0	190	
191		0	0	0	0	0	0	0			0	191	
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192	
193	TOTAL CAPITAL PROJECTS	0	0	0	0	42,698	0	42,698			42,698	193	
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,007,896	267,511	48,900	265,573	42,698	0	1,632,578			1,632,578	194	
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195	
196												196	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF BELMOND			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							356,633		E91	356,633	198
199	Purchase of land and equipment							0		G91	0	199
200	Construction							3,000		F91	3,000	200
201	Sewer and sewage disposal — Current operation							242,716		E80	242,716	201
202	Purchase of land and equipment							25,500		G80	25,500	202
203	Construction							0		F80	0	203
204	Electric — Current operation							0		E92	0	204
205	Purchase of land and equipment							0		G92	0	205
206	Construction							0		F92	0	206
207	Gas Utility — Current operation							0		E93	0	207
208	Purchase of land and equipment							0		G93	0	208
209	Construction							0		F93	0	209
210	Parking — Current operation							0		E60	0	210
211	Purchase of land and equipment							0		G60	0	211
212	Construction							0		F60	0	212
213	Airport — Current operation							0		E01	0	213
214	Purchase of land and equipment							0		G01	0	214
215	Construction							0		F01	0	215
216	Landfill/Garbage — Current operation							62,744		E81	62,744	216
217	Purchase of land and equipment							0		G81	0	217
218	Construction							0		F81	0	218
219	Hospital — Current operation							0		E36	0	219
220	Purchase of land and equipment							0		G36	0	220
221	Construction							0		F36	0	221
222	Transit — Current operation							0		E94	0	222
223	Purchase of land and equipment							0		G94	0	223
224	Construction							0		F94	0	224
225	Cable TV, telephone, Internet — Current operation							0		E03	0	225
226	Purchase of land and equipment							0		G03	0	226
227	Housing authority — Current operation							0		E50	0	227
228	Purchase of land and equipment							0		G50	0	228
229	Construction							0		F50	0	229
230	Storm water — Current operation							3,715		E80	3,715	230
231	Purchase of land and equipment							0		G80	0	231
232	Construction							0		F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF BELMOND					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
		Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.												237
238	Other business type — Current operation								0	E89	0	0	238
239	Purchase of land and equipment								0	G89	0	0	239
240	Construction								0	F89	0	0	240
241													241
242	Enterprise Debt Service								485,548			485,548	242
243	Enterprise Capital Projects								2,133,597			2,133,597	243
244	Enterprise TIF Capital Projects								0			0	244
245	Internal service funds — Specify												245
246									0			0	246
247									0			0	247
248									0			0	248
249									0			0	249
250									0			0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								3,313,453			3,313,453	251
252													252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,007,896	267,511	48,900	265,573	42,698	0	1,632,578	3,313,453			4,946,031	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE			254
255	Regular transfers out	5,000	402,027		0	0	0	407,027	4,000			411,027	255
256	Internal TIF loans/repayments and transfers out	0	0	54,763	0	0	0	54,763	0			54,763	256
257		0	0	0	0	0	0	0	0			0	257
258	TOTAL OTHER FINANCING USES	5,000	402,027	54,763	0	0	0	461,790	4,000			465,790	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,012,896	669,538	103,663	265,573	42,698	0	2,094,368	3,317,453			5,411,821	259
260													260
261	Ending fund balance June 30, 2014:												261
262	Governmental:												262
263	Nonspendable	0	0	0	0	0	61,843	61,843				61,843	263
264	Restricted	0	898,711	333	53,616	0	0	952,660				952,660	264
265	Committed	0	0	0	0	0	0	0				0	265
266	Assigned	0	248,664	0	0	187,516	0	436,180				436,180	266
267	Unassigned	115,889	0	0	0	0	0	115,889				115,889	267
268	Total Governmental	115,889	1,147,375	333	53,616	187,516	61,843	1,566,572				1,566,572	268
269	Proprietary								1,240,537			1,240,537	269
270	Total ending fund balance June 30, 2014	115,299	1,147,378	333	53,616	187,516	61,843	1,565,985	1,240,537			2,806,522	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,128,195	1,816,916	103,996	319,189	230,214	61,843	3,660,353	4,557,990			8,218,343	271
272													272

Part III		INTERGOVERNMENTAL EXPENDITURES		CITY OF BELMOND	
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>					
Purpose	Amount paid to other local governments		Purpose	Amount paid to State	
Correction.....	M05	\$ 0	Highways.....	L44	\$ 0
Health.....	M32	0	All other.....	L89	\$ 0
Highways.....	M44	0			
Transit subsidies.....	M94	0			
Libraries.....	M52	0			
Police protection.....	M62	0			
Sewerage.....	M80	0			
Sanitation.....	M81	59,400			
All other.....	M89	\$ 0			

Part IV		SALARIES AND WAGES	
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.			
Total salaries and wages paid.....		Amount - Omit cents	
		Z00	\$ 656,966

Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year				Debt Outstanding JUNE 30, 2014				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2013 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)			(h)	
1. Water utility	19U \$ 6,540,000	29U \$ 0	39U \$ 273,000	49U \$ 0	49U \$ 0	49U \$ 6,267,000	49U \$ 0	49U \$ 0	191	\$ 196,197	
2. Sewer utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189	0	
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	192	0	
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	193	0	
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	194	0	
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	189	0	
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	189	0	
8. TIF revenue	19U 62,700	29U 0	39U 46,461	49U 0	49U 16,239	49U 0	49U 0	49U 0	189	2,439	
9. Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189	0	
10. Streets 2003	19U 820,000	29U 0	39U 130,000	49U 690,000	49U 0	49U 0	49U 0	49U 0	189	10,913	
11. Streets 2007	19U 1,028,263	29U 0	39U 58,263	49U 970,000	49U 0	49U 0	49U 0	49U 0	189	20,747	
12. Fire Truck	19U 400,000	29U 0	39U 40,000	49U 360,000	49U 0	49U 0	49U 0	49U 0	189	5,650	
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189	0	
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189	0	
Total long-term debt	8,850,963	0	547,724	2,020,000	16,239	6,267,000	0	0		235,946	

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2013	61V \$	5,500,000	
Outstanding as of JUNE 30, 2014	64V \$	5,500,000	

Part VI		DEBT LIMITATION FOR GENERAL OBLIGATION BONDS		Amount - Omit cents	
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY				\$	96,570,269
Actual valuation -- January 1, 2012				x .05 = \$	4,828,513

Part VII		CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014				
Type of asset	Amount - Omit cents					
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property.</i>	W01 \$	W31 \$	W61	2,806,522	2,806,522	
REMARKS	V98					